

EXHIBIT 44

Statement of Richard Garwood

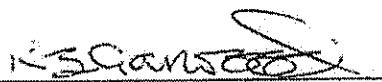
I, Richard Garwood, declare as follows:

1. I have personal knowledge of the information contained in this statement.
2. I reside at Bungalow West Hyde, St. Lawrence Rd., Tillingham, Essex, CM0 7SB U.K.
3. I am a partner at MSJ Garwood and Son and I work as an agricultural contractor.
4. I found a set of three Risborough (Risboro) RTS Rotary Roller Cutting decks for sale on ebay on about 4th January 2007. Attached is the ebay page showing the Risboro RTS Rotary Cutter decks for sale.
5. The company selling the Risboro decks was KT Dennison. I sent them a question asking if the decks would fit my Hayter LT 324 cylinder mower. Barry Dennison replied through e-bay that he thought the decks would fit the Hayter well. They have 15 cc motors on them, the same as a Hayter or Ransomes 213-D, and the mounting brackets are Ransomes/Jacobsen. Mr. Dennison also provided his phone number. Attached is the correspondence between Mr. Dennison and me.
6. I contacted Barry Dennison of KT Dennison and arranged to meet him at his farm to look at the Risboro decks. KT Dennison is located at the following address:
KT Dennison, Potash Farm, Dedmans Lane, Saxmundham Suffolk, U.K.
7. On about January 8, 2007, my father, Mick Garwood, and I went to KT Dennison's farm to inspect the Risboro decks and potentially purchase them.
8. At the KT Dennison farm, I met with Barry Dennison to look at the Risboro decks and ask questions about them. Mr. Dennison said that the decks were built by Risboro Turf.

9. Mr. Dennison told me that these Risboro decks came from Ransomes' facility in Ipswich. Mr. Dennison said that the decks had been hardly used and that he thought that they had just been run around Ransomes' test track.
10. I purchased the Risboro decks from Mr. Dennison. In trying to get the Risboro decks working correctly, I phoned the number on a sticker on one of the decks. That number connected me to Turner Groundscare. Turner Groundscare told me to contact Trim Profiles. Trim Profiles told me that they would give Bruce Crawforth my number and that Bruce could probably answer my questions. Bruce Crawforth contacted me a couple of weeks ago and we discussed the Risboro decks.
11. The Risboro decks have been in my possession since I purchased them from Mr. Dennison. I modified one of the Risboro decks by raising the mounting bracket so it would not foul my hydraulic tank on the mower. Other than modifying the one mounting bracket, I have not made any other modifications.
12. Attached to this statement are six photographs of the Risboro decks I purchased from Mr. Dennison. One of the photos shows the mounting bracket, one shows the bottom of the deck, one shows a partial Risboro RTS sticker attached to one of the decks with Risboro's address and phone number, one shows the underside of the deck along with both rollers, one shows the three decks from the side and one shows the three decks from the front.

I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct.

Dated February 2, 2007


Richard Garwood

eBay.co.uk: 3 RISBOROUGH TURF ROTARY MOWER HEADS (Item 280065333202 end time 05-Jan-07 18:08:41 GMT)


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3 RISBOROUGH TURF ROTARY MOWER HEADS

Item number: 280065333202

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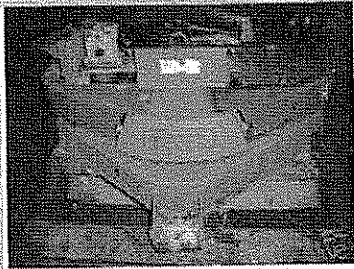
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 Starting bid **£600.00**

 Ended: **05-Jan-07 18:08:41 GMT**

Postage costs: Check item description and payment instructions or contact seller for details

Post to: United Kingdom

Item location: Saxmundham, United Kingdom

 History: [0 bids](#)

 You can also: [Email to a friend](#) | [Sell one like this](#)

Listing and payment details:

Description (revised)

Item Specifics

 Condition: **Used**

Meet the seller

 Seller: [barry171052](#) (140 ★)

 Feedback: **100% Positive**

Member: since 13-Dec-03 in United Kingdom

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Buy safely

1. Check the seller's reputation

Score: 140 | 100% Positive

[Read feedback comments](#)

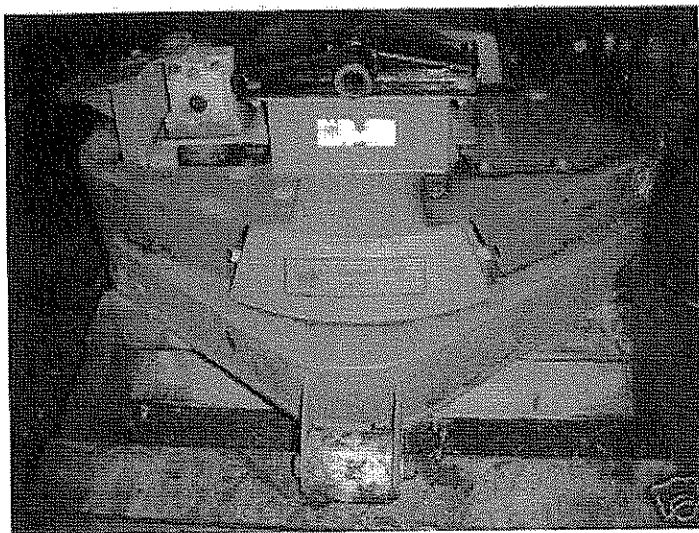
2. Learn how you are protected

PayPal Buyer Protection
 **Free Coverage** now up to £500. See eligibility.

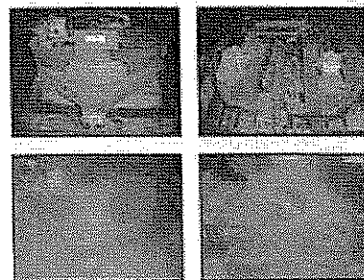
Seller assumes all responsibility for listing this item.

eBay.co.uk: 3 RISBOROUGH TURF ROTARY MOWER HEADS (Item 280065333202 end time 05-Jan-07 18:08:41 GMT)

3 MOWER HEADS EACH WITH 3 ROTARY BLADES VERY LITTLE USE . HYDRAULIC MOTOR DRIVEN. REAR ROLLER .
SELLING AS A SET OF 3 DELIVERY EXTRA GOOD ORDER EACH MOER CUTS 34 INCHES WIDE



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00073

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